

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

|            |                                 |                   |             |
|------------|---------------------------------|-------------------|-------------|
| Art Unit   | : 1793                          | Customer No.:     | 035811      |
| Examiner   | : John P. Sheehan               |                   |             |
| Serial No. | : 10/537,194                    |                   |             |
| Filed      | : June 2, 2005                  |                   |             |
| Inventors  | : Minoru Takashima              | Docket No.:       | JFE-05-1124 |
|            | : Masaaki Kohno                 |                   |             |
|            | : Katsumi Yamada                | Confirmation No.: | 1226        |
|            | : Masaki Kawano                 |                   |             |
|            | : Kaoru Sato                    |                   |             |
| Title      | : NON-ORIENTED ELECTRICAL STEEL |                   |             |
|            | : SHEET AND METHOD FOR          |                   |             |
|            | : MANUFACTURING THE SAME        |                   |             |

Dated: January 24, 2008

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**RESPONSE**

**Mail Stop Amendment**

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

In response to the Official Action dated January 4, 2008, Applicants amend the Application as follows: